

**WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana**

**Financial Report
For the Year Ended December 31, 2011**

Royce T. Scimemi, CPA, APAC
Oberlin, LA 70655

**Ward Marshal, City Court of Oakdale & Ward 5 of Allen Parish
Oakdale, Louisiana**

Financial Report for Year Ended December 31, 2011

CONTENTS

	<u>Page No.</u>
Accountants' Compilation Report	1
Basic Financial Statements:	
Balance Sheet – Governmental Funds	4
Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds	5
Schedule of Findings and Questioned Costs	6-7
Corrective Action Plan	8-9

ROYCE T. SCIMEMI, CPA, APAC
CERTIFIED PUBLIC ACCOUNTANT



Member
American Institute of
Certified Public Accountants

P.O. Box 210
Oakdale, LA 70655
Tele (337) 639-4334, Fax (337) 639-4068

Member
Society of Louisiana
Certified Public Accountants

ACCOUNTANTS' COMPILATION REPORT

Honorable Joseph Locket, Sr.
Ward Marshal, City Court of Oakdale & Ward 5 of Allen Parish
Oakdale, Louisiana 70655

August 9, 2013

We have compiled the accompanying financial statements of the governmental activities of the Ward Marshal, City Court of Oakdale & Ward 5 of Allen Parish (Marshal), a component unit of the Allen Parish Police Jury, as of December 31, 2011, and for the year then ended, which collectively comprise the Marshal's basic financial statements as listed in the table of contents. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management of the Marshal's office is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation on accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management of the Marshal in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected not to implement the financial reporting requirements of GASB Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments. The effects of this departure from accounting principles generally accepted in the United States of America have not been determined.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Marshal's financial position and results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Management has not presented the management's discussion and analysis and the general fund budgetary comparison schedule that the Governmental Accounting Standards Board has determined is required to supplement, although not required to be a part of, the basic financial statements.

We are not independent with respect to the Ward Marshal, City Court of Oakdale & Ward 5 of Allen Parish.

Royce T. Scimemi, CPA, APAC

Royce T. Scimemi, CPA, APAC

BASIC FINANCIAL STATEMENTS

**WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana**

MAJOR FUND DESCRIPTIONS

General Fund

To account for resources traditionally associated with governments that are not required to be accounted for in another fund.

WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana

BALANCE SHEET – GOVERNMENTAL FUNDS
December 31, 2011

	<u>General Fund</u>
ASSETS	
Cash and cash equivalents	\$ 10,298
Receivables	
Intergovernmental	<u>1,590</u>
Total current assets	11,888
 TOTAL ASSETS	 <u>11,888</u>
 LIABILITIES	
Accounts payable	1,087
Accrued liabilities	<u>9,874</u>
Total current liabilities	10,961
 TOTAL LIABILITIES	 <u>10,961</u>
 FUND EQUITY	
Fund Balance	
Unassigned	<u>927</u>
TOTAL FUND BALANCE	<u>927</u>
 TOTAL LIABILITIES AND FUND EQUITY	 \$ <u>11,888</u>

See Accountants' Compilation Report.

WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana

STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE – GOVERNMENTAL FUNDS
Year Ended December 31, 2011

	General Fund
REVENUES	
Marshal fees	\$ 47,156
Fees from civil suits	63,937
Intergovernmental	2,917
Proceeds from the sale of fixed assets	<u>20,000</u>
Total revenues	134,010
EXPENDITURES	
General Government	
Advertising	88
Automobile	5,614
Dues and subscriptions	125
Fees to litigants	58,132
Insurance	5,542
Marshal's fees	4,005
Office	893
Payroll taxes	1,556
Postage	186
Professional fees	1,572
Retirement	1,093
Salaries and wages	21,665
Supplies	706
Telephone	1,316
Travel	631
Uniforms	1,174
Debt Service:	
Interest	2,599
Principal	<u>20,515</u>
Total expenditures	127,412
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	6,598
FUND BALANCE – BEGINNING	<u>(5,671)</u>
FUND BALANCE – ENDING	\$ <u>927</u>
See Accountants' Compilation Report.	

**WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana**

SUMMARY OF FINDINGS AND QUESTIONED COSTS

For the Year Ended December 31, 2011

1. Summary of Accountants' Results:

- a) Accountant issued a compilation report on the financial statements.
- b) No reportable conditions in internal control over financial reporting and its operation were disclosed.
- c) Four noncompliances which were material to the financial statements were disclosed.

2. Findings Related to the Financial Statements Which Are Required to be Reported in Accordance with Generally Accepted Governmental Auditing Standards

Current Year:

Finding 2011 1(C) - According to the Louisiana Local Governmental Budget Act, the budget must be submitted and made available for public inspection not later than fifteen days prior to the beginning of the fiscal year. The Marshal did not adopt and/or amend the 2011 budget as required and may not have complied with the Louisiana Local Government Budget Act as a result. Also, because of this oversight, a budget to actual comparison schedule is not provided.

Finding 2011 2(C) - The Marshal may not have complied with La. R.S. 24:514 regarding the timely filing of annual compiled financial statements with the Louisiana Legislative Auditor by the due date of June 30, 2012.

Finding 2011 3(C) - The Marshal may not have complied with Article 7 Section 14 of the Louisiana Constitution regarding the use of public money for various personal purposes.

Finding 2011 4(C) - The Marshal may not have complied with the Public Records Law, La. R.S. 44:1 regarding the required retention of public records for the preparation of annual compiled financial statements. Various required transactional records were missing and not available for review.

Prior Year:

Finding 2010 1(C) - According to the Louisiana Local Governmental Budget Act, the budget must be submitted and made available for public inspection not later than fifteen days prior to the beginning of the fiscal year. The Marshal did not adopt and/or amend the 2011 budget as required and may not have complied with the Louisiana Local Government Budget Act as a result. Also, because of this oversight, a budget to actual comparison schedule is not provided.

Finding 2010 2(C) - The Marshal may not have complied with the Public Bid Law, La. R.S. 38:2211-2233.2 when purchasing a vehicle. This is a repeat finding.

Finding 2010 3(C) - The Marshal may not have complied with La. R.S. 24:514 regarding the timely filing of annual compiled financial statements with the Louisiana Legislative Auditor by the due date of June 30, 2012.

Finding 2010 4(C) - The Marshal may not have complied with Article 7 Section 14 of the Louisiana Constitution regarding the use of public money for various personal purposes.

Finding 2010 5(C) - The Marshal may not have complied with the Public Records Law, La. R.S. 44:1 regarding the required retention of public records for the preparation of annual compiled financial statements. Various required transactional records were missing and not available for review.

3. Findings and Questioned Costs for Federal Awards:

N/A

**WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana**

**Corrective Action Plan
For the Year Ended December 31, 2011**

Current Year Findings:

Finding 2011 1(C) - According to the Louisiana Local Governmental Budget Act, the budget must be submitted and made available for public inspection not later than fifteen days prior to the beginning of the fiscal year. The Marshal did not adopt and/or amend the 2011 budget as required and may not have complied with the Louisiana Local Government Budget Act as a result. Also, because of this oversight, a budget to actual comparison schedule is not provided.

Finding 2011 2(C) - The Marshal may not have complied with La. R.S. 24:514 regarding the timely filing of annual compiled financial statements with the Louisiana Legislative Auditor by the due date of June 30, 2012.

Finding 2011 3(C) - The Marshal may not have complied with the Article 7 Section 14 of the Louisiana Constitution regarding the use of public money for various personal purposes.

Finding 2011 4(C) - The Marshal may not have complied with the Public Records Law, La. R.S. 44:1 regarding the required retention of public records for the preparation of annual compiled financial statements. Various required transactional records were missing and not available for review.

Planned Corrective Action:

Marshal Chad Doyle resigned in 2011 and was ordered by the Thirty-Third Judicial District Court to pay restitution. This was paid in early 2013.

Finding 2011 1(C) - The Marshal is now aware of the requirements of, and will comply with, the Louisiana Local Governmental Budget Act by adopting a 2013 budget as soon as possible. The Marshal will also adopt a 2014 budget before December 15, 2013 and present budgetary comparison schedules as required in the future.

Finding 2011 2(C) - The Marshal is now aware of La. R.S. 24:514 and will ensure that the required annual compiled financial statements will be submitted timely.

Finding 2011 3(C) - The Marshal is now aware of Article 7 Section 14 of the Louisiana Constitution regarding the use of public money and will comply in the future.

Finding 2011 4(C) - The Marshal is now aware of the Public Records Law, La. R.S. 44:1, and will comply with it in the future.

Prior Year Findings:

Finding 2010 1(C) - According to the Louisiana Local Governmental Budget Act, the budget must be submitted and made available for public inspection not later than fifteen days prior to the beginning of the fiscal year. The Marshal did not adopt and/or amend the 2011 budget as required and may not have complied with the Louisiana Local Government Budget Act as a result. Also, because of this oversight, a budget to actual comparison schedule is not provided.

Finding 2010 2(C) - The Marshal may not have complied with the Public Bid Law, La. R.S. 38:2211-2233.2 when purchasing a vehicle. This is a repeat finding.


Finding 2010 3(C) - The Marshal may not have complied with La. R.S. 24:514 regarding the timely filing of annual compiled financial statements with the Louisiana Legislative Auditor by the due date of June 30, 2012.

WARD MARSHAL, CITY COURT OF OAKDALE & WARD 5 OF ALLEN PARISH
Oakdale, Louisiana

Corrective Action Plan
For the Year Ended December 31, 2011

Finding 2010 4(C) - The Marshal may not have complied with the Article 7 Section 14 of the Louisiana Constitution regarding the use of public money for various personal purposes.

Finding 2010 5(C) - The Marshal may not have complied with the Public Records Law, La. R.S. 44:1 regarding the required retention of public records for the preparation of annual compiled financial statements. Various required transactional records were missing and not available for review.



Joseph Lockett, Sr.
Ward 5 Marshal of Allen Parish

Title
X 8-9-13

Date